

# In the United States Court of Federal Claims

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April Harry N. Quinones

\_\_\_\_\_  
Janeth R. Quinones

**Plaintiffs(s),**

**v.**

**THE UNITED STATES**

**Defendant.**

**Case No. 24-810 T**

**Judge David A. Tapp**

## **PLAINTIFFS' MOTION FOR FINAL SUMMARY JUDGMENT**

1. The Plaintiffs, appearing as Pro Se, move for Final Summary Judgment pursuant to RCFC 56(a).
2. The Plaintiffs believe that there is no genuine dispute of any material fact in this proceeding. The following facts have either been agreed upon by both parties prior to the suit or via the evidence presented in this proceeding:
  - a. That both parties calculated the Plaintiffs' AGI in the amount of \$ 6,933,266  
(*See Plaintiffs' Complaint – Exhibit A – page 1*).
  - b. That both parties calculated the Plaintiffs' Taxable income of \$ 0 (*See Plaintiffs' Complaint – Exhibit A – page 1*).
  - c. That both parties calculated the Plaintiffs' Income Tax Withheld of \$ 2,194,242 (*See Plaintiffs' Complaint – Exhibit A - page 2*).
  - d. That both parties calculated the Plaintiffs' Refund (Net of the Refundable Credits in dispute) in the amount of \$ 148,240 (Excluding Estimated Interest) (*See Plaintiffs' Complaint – Exhibit A - page 1 and Defendant's*

*Response – Defendant – Exhibit 1).*

- e. That the Plaintiffs paid \$100 with their daughter's (CRQ) Extension Filing on April 11, 2022 (*See Plaintiffs' Objection to the Defendant's Partial Motion to Dismiss – Plaintiffs - Exhibit B2*).
- f. That the Plaintiffs constructively paid a total of \$40,729 of Additional Tax Payments during the filing of their ITR 2020 (*See Plaintiffs' Objection to the Partial Motion to Dismiss – Section I - 3(b)(iv) and the supporting evidence on the Defendant's Response – Defendant – Exh 3*).
- g. That by having the same calculation on items a, b, c and d above, both parties agreed on the assessment method described by the Plaintiffs in *Plaintiffs' Objection to the Partial Motion to Dismiss – Section II(4)* and *Plaintiffs' Objection to the Defendant's Partial Motion to Dismiss – Plaintiffs - Exhibit B1*.

3. The following questions from the Defendant's Response were already addressed in the Plaintiffs' Objection to the Defendant's Partial Motion to Dismiss:

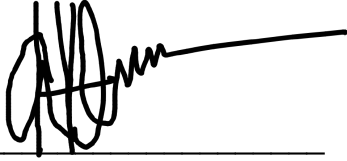
- a. Proof of payment for the refund claim of the Estimated Tax Payments paid with CRQ Extension filing (TP2). (*Reply to the Defendant's Response – Section IV – Paragraph 4*) – Addressed under the Plaintiffs' Objection to the Motion to Dismiss – Section I - 3(a)(iii).
- b. Proof of payment for the claim for refund on the Additional Taxes paid for the Excess IRA and HSA contributions (TP3). (*Reply to Defendant's Response – Section IV – Paragraph 3*) - Addressed under the Plaintiffs' Objection to the Partial Motion to Dismiss – Section I - 3(b)(iv).

3. The Plaintiffs believe that there is no pending material issue in this case deemed necessary for trial nor there is any material evidence or facts necessary for discovery.
4. The Plaintiffs believe that only the following disputed issues are material in this proceeding, and it is just a matter of law that a relief can be granted by this court:
  - a. Are the Plaintiffs allowed to treat their daughters' business (CRQ) as a pass-through entity and claim a refund of \$5,400 (paid with CRQ Extension Filing) in their Joint ITR? (**TP2**)
  - b. Are the Plaintiffs allowed to claim a refund in the amount of \$ 2,199,366 for the Additional Taxes charged during the filing of their 2020 ITR (filed and deemed paid on 2021) due to the Excess IRA and HSA contribution? (**TP3**)
  - c. Are the Plaintiffs allowed to claim a refund in the amount of \$ 2,194,241 for the total Taxes Withheld from their wages as a Refundable Tax Credit pursuant to IRC §31(a)(1)? (**RC1**)
  - d. Are the Plaintiffs allowed to claim a refund in the amount of \$ 1 for the Rounding off difference of their Taxes Withheld from their wages as a Refundable Tax Credit pursuant to IRC §31(a)(1)? (**RC2**)

**WHEREFORE**, the Plaintiffs move for Final Summary Judgment (under RCFC 56(a)) for the claims stated above and prays for this court to provide relief in favor of the Plaintiffs, and for the Defendant to pay in full the Tax Refund stated in the Plaintiffs' ITR 2021 including any applicable statutory interest.

Signed this 5th day of Aug 2024.

Plaintiffs:



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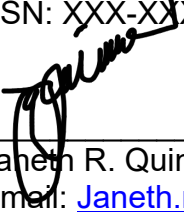
April Harry N. Quinones

Email: [aharryph@yahoo.com](mailto:aharryph@yahoo.com)

Mobile: +1-801-875-5607

Address: 18209 SW 3<sup>rd</sup> St, Pembroke Pines FL, 33029-4302

SSN: XXX-XXX-5020



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Janeth R. Quinones

Email: [Janeth.reyes@gmail.com](mailto:Janeth.reyes@gmail.com)

Mobile: +1-801-875-5605

Address: 18209 SW 3<sup>rd</sup> St, Pembroke Pines FL, 33029-4302

SSN: XXX-XXX-7004